

**RC-16 Cigarette Tax Claim for Credit****Step 1: Identify the claimant**

Do not write above this line.

Name _____	IBT no. _____
Address _____ Number and street	License no. _____
City _____ State _____ ZIP _____	Title _____ President, secretary, partner, sole owner, or manager
County _____ Telephone number _____	

**Step 2: Describe your claim****1** I am filing this claim for

- ☐ stamps affixed to unusable packages of cigarettes that I returned to the manufacturer. (Complete Columns A, B, C, and D below.)
- ☐ unusable stamps that I returned to the Illinois Department of Revenue. (Complete Columns A, B, and D below and enclose the stamps.)
- ☐ a shortage on a cigarette stamp roll. (Complete Columns A, B, and D below and enclose the remainder of the roll.)
- ☐ another reason. (Explain the reason and complete Columns A, B, and D below.)

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
Number of stamps	Series and denomination	Number of cigarettes in each package	Dollar value
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total			_____

**2** Date, as indicated on the bill of lading, that stamps were returned to the manufacturer \_\_\_\_\_**3** Stamps returned to \_\_\_\_\_  
Name \_\_\_\_\_  
Street address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_**Step 3: Sign below**

Under penalties of perjury, I state that I have examined this claim and, to the best of my knowledge, it is true, correct, and complete.

Signature of owner, partner, officer, or authorized agent \_\_\_\_\_ Date \_\_\_\_\_

**Mail your completed claim to:**MISCELLANEOUS TAXES  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19477  
SPRINGFIELD IL 62794-9477

If you have questions, call our Springfield office weekdays between 8 a.m. and 4:30 p.m. at 217 524-6551.

**Do not write below this line.**Credit memo no. \_\_\_\_\_ Credit amount \$ \_\_\_\_\_ Verified by \_\_\_\_\_ Date \_\_\_\_\_  
Reviewed by \_\_\_\_\_ Date \_\_\_\_\_ Approved by \_\_\_\_\_ Date \_\_\_\_\_

# Certification of Cigarette Stamp Roll Shortage

Name

Title

Street address

City

State

ZIP

As a representative for the Illinois Department of Revenue, I certify that I personally reviewed the cigarette stamp roll with a representative of

\_\_\_\_\_ to verify \_\_\_\_\_'s claim pertaining to a shortage of \_\_\_\_\_ cigarette  
Name of stamp supplier Name of licensed distributor Number

revenue stamps on roll number \_\_\_\_\_. I ☐ have ☐ have not attached documents to substantiate this claim.  
Number

Under penalties of perjury, I state that I have examined this certification and, to the best of my knowledge, it is true, correct, and complete.

Department of Revenue representative

Company representative

## Form RC-16 Information

### Under what circumstances can I file a claim for stamps attached to cigarettes that will remain in Illinois?

If the cigarettes to which the cigarette revenue stamps are affixed will remain in Illinois, you may not file a claim for credit for the stamps unless

- we first give approval for the cigarettes to be destroyed in Illinois instead of being returned to the manufacturer and the destruction of the cigarettes occurs in the presence of our authorized representative, or
- the stamps are affixed to unsalable cigarettes that you will destroy after the stamps are destroyed and the destruction of the cigarettes occurs in the presence of our authorized representative.

### Under what circumstances can I file a claim for stamps affixed to cigarettes that will be shipped by way of interstate commerce?

If the cigarettes to which the cigarette revenue stamps are affixed will be shipped by way of interstate commerce, you may not file a claim for credit for the stamps unless the cigarettes are moved by a common carrier or through the United States mail.

If the cigarettes are to be shipped by way of interstate commerce to a manufacturer, we will not issue a credit for the stamps until you send us

- a waybill, freight bill, or bill of lading issued by a common carrier,
- an insurance receipt or registry receipt issued by the United States Postal Service, or
- Post Office Department Receipt Form 3817, proving that the cigarettes have actually moved in interstate commerce to the consignee designated in the claim. The carrier must sign this document. In addition, the manufacturer must send us an affidavit attesting to the cigarettes' destruction.

### Should I remove the stamps that are to be destroyed from the cigarette packages to which they are affixed?

If we assign a representative to witness the destruction of the stamps that are affixed to cigarette packages, you may not remove the stamps from the cigarette packages unless our representative is present to witness the stamps' destruction.

### What if the number of stamps destroyed does not match the number contained in my claim?

In a certain series of stamps, if a greater number of stamps is destroyed than is listed on your claim, we will not give credit for the excess number of stamps destroyed in that series.

In a certain series of stamps, if a lesser number of stamps is destroyed than is included in your claim, we will give credit for only the actual number of stamps destroyed in that series.

If stamps in a series not listed in your claim are destroyed, we will not issue credit for the stamps in that series.

### Do I need to provide proof of the destruction of cigarettes?

If the claim reveals that you are to destroy cigarettes and we give our approval for the cigarettes to be destroyed in Illinois instead of being returned to the manufacturer, and if we assign a representative to witness the destruction of the cigarettes, we will not issue a credit for the stamps until you send us proof of the cigarettes' destruction in the form of an affidavit executed by our representative who witnessed the cigarettes' destruction.

### Can I receive a credit for stamps if I fail to properly complete Schedules CD and CF?

We will not issue a credit for the stamps if a review of your cigarette revenue return (Form RC-6 or Form RC-6-A) reveals that you have not properly completed Schedules CD and CF.

### Can additional proof be required to support my claim?

In addition to the types of proof specified above, we reserve the right to require such additional proof in support of your claim as we deem necessary.